

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF TENNESSEE  
AT KNOXVILLE

UNITED STATES OF AMERICA,

Plaintiff

v.

JOSEPH A. BUAIZ, JR.,  
BONNIE BUAIZ,  
THE GOLDEN LIGHT MINISTRY,  
and MERL ALAN CRUMPLEY,

Defendants

No. 3:07-cv-83  
(Phillips/Shirley)

**MEMORANDUM AND ORDER**

This is an action brought pursuant to 26 U.S.C. §§ 7401 and 7403 by the United States of America, seeking to reduce to judgment certain federal tax assessments against Joseph A. Buaiz, Jr., to obtain a declaration regarding the validity of federal tax liens against the property and rights of real property owned by defendants Bonnie Buaiz, Merl Alan Crumpley, and The Golden Light Ministry. The individual defendants have filed motions to dismiss pursuant to Rule 12(b)(1), (5), and (6).

The matter was set for hearing before the undersigned on November 13, 2007. Each of the defendants failed to appear. The United States put on evidence demonstrating the validity of the tax liens against the property and rights to real property in question. The

United States also presented evidence demonstrating that the incorporation of “The Golden Light Ministry” in the State of Nevada has been revoked. Defendants having failed to appear and good cause not being shown, defendants’ motion to dismiss pursuant to Rule 12(b)(1), (5), and (6) is hereby DENIED. To the extent that the defendants seek dismissal for insufficiency of service of process on The Golden Light Ministry, the motion is also DENIED.

The Clerk is DIRECTED to set this case for trial and for a scheduling order at the earliest available dates.

**E N T E R :**

*s/ Thomas W. Phillips*  
UNITED STATES DISTRICT JUDGE